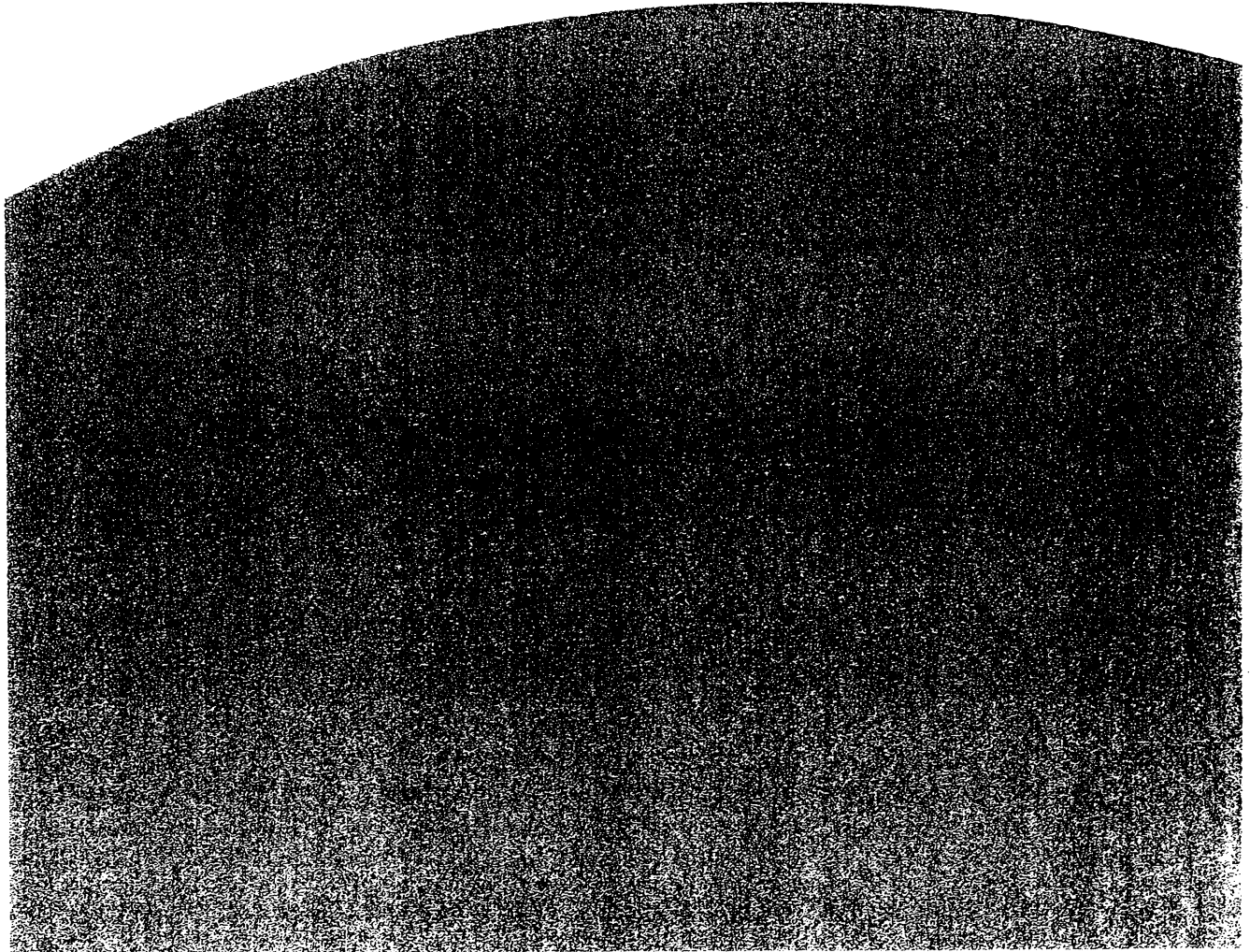


RSM Richter

Tornado Imports (Canada) Inc.

**Schedule of Net Sales
September 30, 2005**



TOR 001052

Tornado Imports (Canada) Inc.

Schedule of Net Sales
September 30, 2005

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RSM Richter

RSM Richter S.E.N.C.R.L.
Comptables agréés
Chartered Accountants
2, Place Alexis Nihon
Montréal (Québec) H3Z 3C2
Téléphone / Telephone: (514) 934-3400
Télécopieur / Facsimile: (514) 934-3408
www.rsmrichter.com

Auditors' Report

On Schedule of Net Sales To Phat Fashions LLC

At the request of Tornado Imports (Canada) Inc., we have audited the schedule of net sales totalling \$17,661,406 (U.S.\$14,330,161) in accordance with section 5(g) of the Trademark License Agreement dated August 1, 1998 for the period from October 1, 2004 to September 30, 2005. This financial information is the responsibility of the management of Tornado Imports (Canada) Inc. Our responsibility is to express an opinion on this financial information based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In our opinion, this schedule presents fairly, in all material respects, the net sales of Tornado Imports (Canada) Inc. for the period from October 1, 2004 to September 30, 2005 in accordance with section 5(g) of the Trademark License Agreement dated August 1, 1998.

R S M Richter LLP

Chartered Accountants

Montreal, Quebec
December 16, 2005

RSM Richter S.E.N.C.R.L. est un cabinet indépendant
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Tornado Imports (Canada) Inc.

Schedule of Net Sales For the Period From October 1, 2004 to September 30, 2005

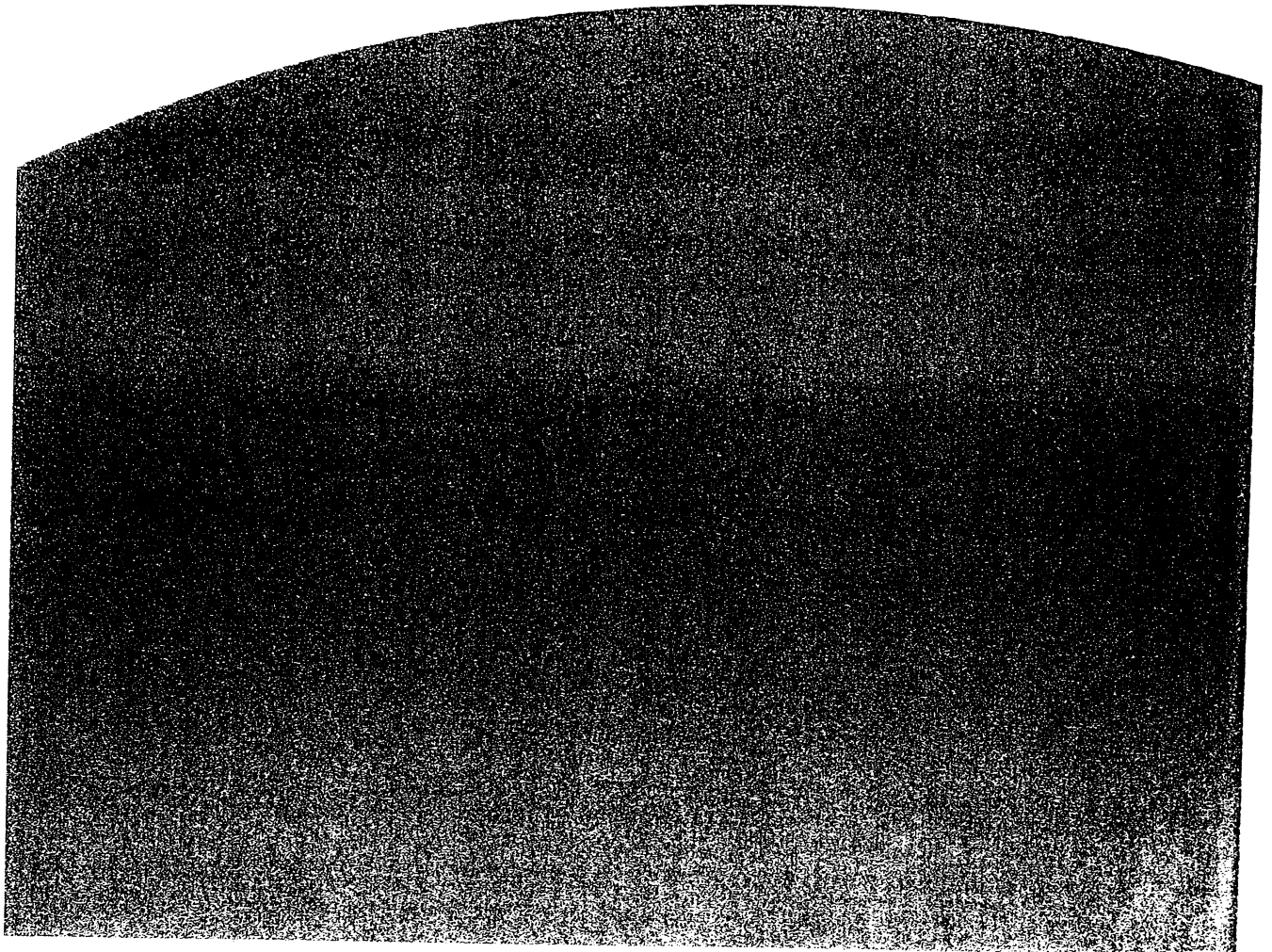
Period	\$ Canadian	\$ U.S.
October 1, 2004 to December 31, 2004	\$ 3,312,680	\$ 2,686,030
January 1, 2005 to March 31, 2005	6,131,939	4,956,304
April 1, 2005 to June 30, 2005	2,836,787	2,260,208
July 1, 2005 to September 30, 2005	5,380,000	4,427,619
	\$ 17,661,406	\$ 14,330,161

Note : Net sales are calculated in accordance with the Trademark License Agreement, between Phat Fashion LLC and Tornado Imports (Canada) Inc. dated August 1, 1998.

RSM Richter

Vis-A-Vis Fashions (1997) Inc.

**Schedule of Net Sales
September 30, 2005**



TOR 000713

Vis- A -Vis Fashions (1997) Inc.

**Schedule of Net Sales
September 30, 2005**

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RSM Richter

RSM Richter S.E.N.C.R.L.
Comptables agréés
Chartered Accountants
2, Place Alexis Nihon
Montréal (Québec) H3Z 3C2
Téléphone / Telephone : (514) 934-3400
Télécopieur / Facsimile : (514) 934-3408
www.rsmrichter.com

Auditors' Report

On Schedule of Net Sales To Phat Fashions LLC

At the request of Vis-A-Vis Fashions (1997) Inc., we have audited the schedule of net sales totalling \$6,259,047 (U.S.\$5,078,459) in accordance with section 5(g) of the Trademark License Agreement dated August 1, 1998 for the period from October 1, 2004 to September 30, 2005. This financial information is the responsibility of the management of Vis-A-Vis Fashions (1997) Inc. Our responsibility is to express an opinion on this financial information based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In our opinion, this schedule presents fairly, in all material respects, the net sales of Vis-A-Vis Fashions (1997) Inc. for the period from October 1, 2004 to September 30, 2005 in accordance with section 5(g) of the Trademark License Agreement dated August 1, 1998.

R S M Richter LLP

Chartered Accountants

Montreal, Quebec
December 16, 2005

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Vis- A -Vis Fashions (1997) Inc.**Schedule of Net Sales
For the Period From October 1, 2004
to September 30, 2005**

Period	\$ Canadian	\$ U.S.
October 1, 2004 to December 31, 2004	\$ 2,074,417	\$ 1,682,005
January 1, 2005 to March 31, 2005	1,249,878	1,010,248
April 1, 2005 to June 30, 2005	1,106,775	881,822
July 1, 2005 to September 30, 2005	1,827,977	1,504,384
	\$ 6,259,047	\$ 5,078,459

Note : Net sales are calculated in accordance with the Trademark License Agreement, between Phat Fashion LLC and Tornado Imports (Canada) Inc. dated August 1, 1998.